P 30 E

G R S App F IX 4]

1948 - 49
(ML -)

File No. 86-48

Serial Nos 82, 83 & 84

Previous References

Later References

ML 8 50 (3-4)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Three

Part B for June '49

SUBJECT

Rules framed under Section 46(4) of the Mysore Town Municipalities Act, 1933 - for the assessment, collection and remission etc, of different kinds of taxes in Challakere Town Municipality

To The D.C. Chitaldrug Dt
" Comptroller to Govt
" P.T.M.C. Challakere

G.O No L 14510-2/D 30-6-49
Sanctions with modifications
To The Prsdt., T.M.C. Challakere
No. L 14513/D 20-6-49
Issues instructions regarding certain items of taxes

From

The Deputy Commissioner

Chengalpattu District

Letter No A6 E 561/47-48 dated 18-11-1947

Re Salem's Taxation Byelaws framed by the Tambaram Town M C requesting Sanction thereto

Subject may perhaps be referred to the new Branch for Scrutiny of the Byelaws in question

19/13/12 Pr 15-12-47 2 pl put up copies of rules or bylaws already approved in other parts in the State

for 16/12/47

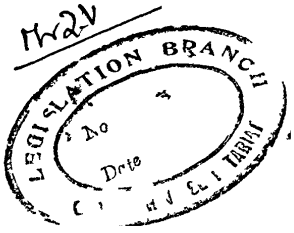
Printed copy) 3) The bye laws of Dodballapur Town Municipal Council are herewith put up.

Ptr 6/1/48 Pr 6/1/48 4) For favour of remarks in the S/L Rules received from the Collector concerned.

Legislative Dept for 6/1/48

for 6/1/48

MW2V



Draft Rules of Bhatkalkere Town Municipal Council

5) The draft Rules have been scrutinised and necessary corrections, verbal as well as statutory, have been effected in some of the provisions the more important of the changes effected are as follows

(1) In the preamble, the correct provision of law, namely section 46(4), has been substituted for the existing provision (Section 48(1)), as the power to frame rules for prescribing taxes is conferred by the former section.

(2) Rule 22 -
This Rule has been slightly modified by substituting the words 'Subject to the sanction of the government" for the existing words 'Subject to the sanction of the Municipal Council" This change makes it obligatory to obtain the previous sanction of govt for writing off any Municipal dues Similar provision exists in the Rules of Doddballapur Municipal council (Vide page 15)

(3) Rule 23
This rule as it now stands

vests power in the managing committee to remit distress fee. It is suggested that this power has to vest in the Municipal council as has been provided by the Doddaballapur Municipal council. If however it is desired that the managing committee may be empowered to remit the fees subject to the approval of the Municipal council then this ~~by-law~~ rule has to be modified by inserting the words subject to the approval of the Municipal council" at the beginning

6) The other changes are of minor importance

7) The rates of taxes mentioned in the Schedule A are within the maximum limits provided in the Act

24/42 WR 8) The draft Rules are similar to the Rules of the Doddaballapur Municipality

9) It seems desirable to modify Rules 22 and 23 as suggested in paras 5 (2) and (3)

10) After Rule 8, a rule for regulating the method of calculating liability to tax may be inserted on the lines of a similar rule in the Rules of Doddaballapur Municipality This may be numbered as rule 9 and may be as indicated below, and the subsequent rules re-numbered as 10 to 26

9 Method of calculating liability to tax - when a person has owned or had charge of two or more vehicles of the same description, each at different periods in one year, he shall be deemed to have owned or had charge of one vehicle only for the aggregate number of days in the said two or more periods "

~~In the Schedule to the Rules under the heading 'Exemptions, all the categories referred to in the proviso to Section 61 have not been included~~

11) subject to the changes noticed above, the Rules appear to be in order But the Administrative Section may ~~decide~~ consider the Municipal Council Suitability of the rates of taxes and tolls & mentioned in the schedule and the exemptions referred to therein

12) But before approving the Rules it is necessary that the procedure laid down in section 62 of the Act should be observed by the Municipal Council This has not been done in this case A notice was published by the Council on 10-8-67 stating that certain bye-laws had been drafted and that objections to those bye-laws should be filed within 30 days from the date of publication of the notice ~~Since~~ The Rules in the P W D are not bye-laws but Rules to be prepared under Section 46(h) According to section 62, when Rules under sec 46(h) are passed by a resolution of the Council, the rules so prepared should be

MD 2133 ✓ R 919/R1 5

published with a notice in the form of Schedule VII of the Act prefixed thereto In the present Case no notice in the form of Schedule VII has been published The Challakere Municipal Council may therefore be asked to comply with the provisions of Section 62 and Send the Rules thereafter

STATE LEGAL DEPARTMENT 8-10 8 JAN 1948 GOVT OF MYSORE

Law secy 8/3

Mas 8 3 48

13) 8/3 11/3 11/3

14) 14/3/48

15) Submitted with a draft letter to the Dy Comm Chitaldrug Dt for approval

17 3 48 Rev secy 18/3/48

9399/1913

16) Approved 21/3/1948

17) Issue 24/8/48

DEPUTY COMMR 2 MAR 1948

Issued to the Deputy Comm Chitaldrug Dt in Letter No L 15114 dated 24-3-48

v/l 24/8

b

7004

Taxation rules framed by the Chella Kra. Mu. Council

From

The Dy Comm. Chulāladung Dr.
No. A6 P R 99 C 561/47-48 dt 8-349
forwards the draft taxation bye-laws framed by the MC
Submitted for kind perusal and orders

16/4/48

18) pl put up the Budget estimates of this Mly for 48-49

19) pl enquire whether the taxes mentioned in the Schedule were in force at the time this was a mentioned - Thereof dft not, whether sanction has been obtained permitting to the levy of these taxes and duly after observing the formalities prescribed under the Taxation Rules 33-

for allowing

19) The Budget Estimate of the Mly for 1948-49 is as follows —

opening balance ----	Rs 17,223/-
Receipts -------	Rs 108,509/-
Total ------	Rs 125,732/-
Expenditure ------	Rs 86,766/-
closing balance ---	Rs 38,966

Taxation rules framed by the Chellakere r 115 7

General and Revenue Secretariat | File No | of 194 | [App F III-2

7004 Rl

Serial No

A draft letter is also put up

7/5/49

20) Immediate

1951/49

To

The Dy Comm r Chitaldrug

No L1 13236/13-5-49

Calls for information

Sins A 14/5/49

From

The Pdt Town Mll Cl Challakere

No HC 57/48-49 dated 17-5-49

Furnishes information

Hag R

21) The Pdt reports that all the taxes noted in Schedule 'A' were in force since a long time when this was a municipality except the tax in item number 4 and 5 and states that the Mll Cl while framing the taxation rules has observed the formalities prescribed under the Town Municipalities Act

22) Subd for kind perusal and orders

24/5/49 Pr Asst Secy

23) The rules framed by the Challakere Town Municipal Council subsequently modified by them in accordance

NOTE—Contn Sheet

8893/L

File No of 194

Ceneral and Revenue Secretariat

Serial No

with the suggestions of the Law Dept may be approved, omitting the items nos 4 & 5 (Bills & Stop tax)

We) The President, Supplied her - reported that these are new taxes which were not being levied when Chellakere was a minor Mity hence it will not merely do to include these items under the Schedule, as - such a procedure will not validate the levy. We formalities prescribed under Sec 62 of the Act have to be observed strictly in regard to taxation. This will be communicated to the Municipality for necessary action

If the draft for ~~Stop~~ & the Stop letter may be approved.

Secretary) for 28/5/47

SECRETARY TO GOVT OF MYSORE No Date 30/5/47

If the draft is approved the draft S.O may be issued

28/5/47

28/5/47

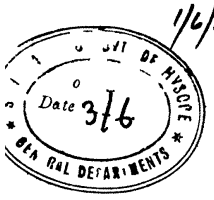
Taxation Rules framed for the Challakere Town Mly

9

8893
* Jud.

Typed copies of the draft GO and the letter are put up

Sd R
1/6/49



Sd
1/6/49

For favour of approval

Sd
3/6/49

Office of the Minister
for Local Self Government
No SQ01
Date 6/6/49

Sd
12/6/49

Sd
7/6/49

Sd
7/6/49

To
The Secy Commr Chiefs Secy
The Comptroller,
The Pdt, Town Mlt Challakere

GO No L4370-2/Jud 86-48-83
20-6-49

Sanctions the rules framed for the assessment, collection & recovery of the different kinds of taxes except those relating to the levy of tolls and of taxes on shops

B
21/7/49

No.A.C 561/47-48

Encl 1 file

Office of the Deputy Commissioner,
Chitaldrug District,
Chitaldrug, dated, 18th Nov. 1947

To

Syed Abdul Aleem Esq, B A,
Secretary to the Government of Mysore, Revenue Department
Bangalore
====

Subject, Sanction to the Taxation bye laws framed by the Chellakere town Municipal council
====

Sir,

I have the honour to state that the Chellakere Minor Municipal Council was converted into a town Municipal Council from 1-1-47 The draft taxation bye laws were framed by the Municipal Council at its meeting held on 7-8-47 and objections were called for by the President of the Municipality in his notification No 10-8-1947

No objections are reported to have been received As such, the Municipal Council at its meeting held on 7-10-47 has finally app the above bye-laws

In these circumstances, I request that sanction of Govt may kindly be obtained to the taxation bye-laws framed by the Chellakere Municipal Council

The entire file of records received with report No 59/46-47 dated 28-10-1947 of the President of Chellakere town Municipality enclosed herewith for favour of reference

I have the honour to be,
Sir,
Your most obedient Servant,

Deputy Commissioner, Chit Dist

C M F 2/

Cities Act 1953

Appendix F G—11 No 4

SUBJECT Taxation rules framed by the Chellakere Town Municipal Council

Diary No of letter replied to 2633

General and Revenue Secretariat

( )

the 19

Date of issue 29.3.48

Signed by

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 15114/N

To

The Deputy Commissioner

Chitaldrug District

Chitaldrug

Sir,

With reference to your letter No A6C 5-61/47-48, dated the 18th November 1947, submitting for sanction, draft ~~rules~~ bye-laws framed by the Chellakere Town Municipal Council, I am directed to state that it is necessary that the procedure laid down in Section 62 of the Town Municipalities Act 1933

WD 06865—GPB—8 000—9-8-47

should be observed by the Municipal Council before the rules can be approved by Govt. It is seen from the file of papers submitted that this has not been done. The notice was published by the Council on 10th August 1947 stating that certain bye-laws had been drafted and that objections to these bye-laws should be filed within 30 days from the date of publication of the notice ~~The rules submitted~~ further what the Municipality has to ~~in reply~~ in his behalf ~~with your letter under reply~~ are not bye-laws but "Rules" ~~to be framed~~ under Section 46 (k) According to Section 62, when rules under Section 46 (k) are passed by a resolution of the Council, the rules so prepared should be published with a notice in the form of schedule VII of the Act prefixed thereto. In the present case, no notice in the form of Schedule VII has been published I am therefore to request that the objections from Municipal Council may be asked to comply with the provisions of Section 62 and send

Send the rules thereafter, for the sanction of Government

2 I am to point out, in this connection that after rule 8, a rule for regulating the method of calculating the liability to tax has to be inserted This may be numbered as Rule 9 and may be as indicated below and the subsequent rules renumbered as 10 to 24 —

9 " Method of calculating liability to tax

When a person has owned or had charge of two or more vehicles of the same description, each at different periods in one year, he shall be deemed to have owned or had charge of one vehicle only for the aggregate number of days in the said two or more periods "

3 I am also to state that it is desirable to modify the rules 22 and 23, as shown in the attached statement I ~~am~~ to request that the rules may be revised and redrafted as per the corrections noted therein and the same resubmitted after taking action as indicated in

5

paras 1 and 2 above the records accompany

I have Etc

21/3/08

for ~~Secretary~~ Secretary to Govt
Revenue Dept

HOR
17-3-48
B 10345

Rule 22 When Municipal dues may be written off

Subject to the sanction of the Government arrears of taxes may be written off by the Municipal Council as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs 5, and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process

Rule 23 When Municipal Council may remit Distress Fees -

The Municipal Council may remit the whole or any part of any fee chargeable for distress,

(a) if the property distrained is found to be devoted to religious or charitable purposes,

(b) if the persons from whom any such fee is levable is too poor to pay it,

(c) if a warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Municipal Council that his fault was due to some accident or mistake

HW
173 WR Power

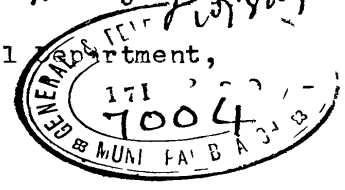
8

Office of the Deputy Commissioner,
No A6 P R 99 C 561/47-8
Chitaldrug, dated, 8th March 1949

Encl one file

To

Janab Mir Safdar Hussain, B A ,
Secretary to Government, General Department,
Bangalore
==



Sir,

Re Taxation rules framed by the Chellakere town Municipal Council
==

With reference to your letter No L 15114/E dated 29-3-48 on the above subject, I have the honour to state that notification spreading the taxation rules has been published by the President of Chellakere town Municipal Council on 1-10-48 calling for objections if any to be filed before 31-10-48 As no objections were received, the council at its meeting held on 8-11-1948 has resolved to obtain sanction to these rules

2 As suggested in para (2) of your letter under reference paragraph regarding the method of calculating the liability to taxation has been inserted as item No 9 and the subsequent rules re numbered

Rules Nos 22, and 23 are modified as shown in the statement sent with your letter

The entire file of records ending with report No 59 of 46-47 dated 24-1-1949 of the Municipal President, Chellakere With an extract of the resolution of the council dated 8-11-48 is herein sent for reference

I request that early sanction of Govt may kinily be obtained to the taxation rules framed by the town Municipal Council, Chellakere

Yours faithfully,

For Deputy Commissioner, Chit Dist
(Absent from the Headquarters)

C MF 2/

RRL 86-68-82

K JAYARAMAPPA
Municipal President

TOWN MUNICIPAL OFFICE
CHALLAKERE
Date 5 1949
23 MAY 19
8893

13

ssioner
15 1949

offer

9

A13-25
13/5745

To
The Dy Commr, Chitaldrug Dt

Subject — Taxation Rules framed by the Chellakere Town Municipal Council

Sir,

With reference to your letter No A6 P.R 99 C 561/47-48 dated 8-3-49 on the above subject, I am directed to enquire whether the taxes mentioned in the Schedule were in force at the time this was a Minor Mkty and at the rates mentioned therein and if not, whether such sanction has been obtained previously to

10

the levy of these rates individually, & effect
observing the formalities prescribed under
the Town Municipalities Act 1933

Yours faithfully,
for 10/5/49
For Secretary to Govt
General Dept

43297
13/5/49
Memo
copy to the Premier's Chief Clerk
Tasmania for information & for
arrangement
for Minister
10/5/49

MR 86-68-82

15

ssioner

15 1949

K JAYARAMAPPA
Municipal President

TOWN MUNICIPAL OFFICE
CHALLAKERE

11

L13236
13/5/49

xxxx

General Department

The Deputy Commissioner,
Chitaldrug District

SUB Taxation rules framed by the Chellakere Town Municipal Council.

With reference to your letter No A6 PR.99 C 561/47-48 dated 8th March 1949 on the above subject, I am directed to enquire whether the taxes mentioned in the schedule were in force at the time this was a Minor Municipality and at the rates mentioned therein and if not, whether such sanction has been obtained previously to the levy of these taxes individually at the rates specified after observing the formalities prescribed under the Town Municipalites Act 1933.

Yours faithfully,

Sd/- Mir Safdar Hussain,

Secretary to Government,
General Department.

Memo No L13237
13/5/49

Copy of the above is forwarded, with compliments,

12

10

to the President, Chellakere Town Municipal Council, for information and for furnishing the above information simultaneously to this office and the Deputy Commissioner, Chitaldrug District.

By Order,

For Secretary to Government,
General Department

MR 88-68-82

D.98-C-7b(47)-48 Office of the Deputy Commissioner

13

K JAYARAMAPPA
Municipal President

TOWN MUNICIPAL OFFICE
CHALLAKERE

Date 17-5-1949

SECRETARIAT TO GOVT OF MYSORE
To ML
Date 19/5
GENERAL D

GENERAL SECRETARIAT
23 MAY 1949
8893
MUNICIPAL BRANCH

Hon'ble 57
4849

Secretary to the Government of His Highness the Maharaja of Mysore
General Department, Bangalore

Taxation Rules framed by the Challakere Town Municipality

Sir, With reference to your letter No C 13237 Dated 13 5 49 I have the honor to state that all the Taxes noted in schedule 'A' were in force since a long time when this was a minor Municipality, except the Taxes in item number four and five

The municipal Council while framing the Taxation rules in question has observed the formalities prescribed under the Town Municipalities Act 1933

I therefore request you kindly to

14

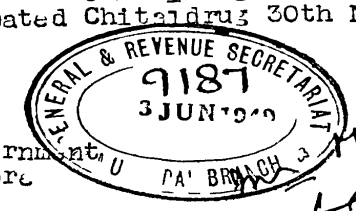
to obtain sanction of Government to the Taxation Rules framed by this Municipality, at an early date.

Yours faithfully

[illegible]
18.5.49
President

Dis 88-68-82

No A6-P-R-99-C-561/47-48 Office of the Deputy Commissioner
Chitaldrug District
Dated Chitaldrug 30th May 1949



To

Janab Mir Saidar Hussain ,B.S ,
General Secretary to Government
in Mysore, Bangalore

Sir,

Re Taxation rules framed by the Chellakere Town Municipal council

---

1 With reference to your letter No L-13236 dated 13-5-49 on the subject mentioned above, I have the honour to state that the President Town Municipal council, Chellakere has reported in his memo No.57/48-49 dated 17/5/49 that all the taxes except items No 4 and 5 noted in the schedule "A" were in force at the same rates even when this was a minor municipality and that the prescribed formalities, as laid down in the Town Municipal Act 1933, have been observed, while framing the taxation rules

2 I therefore request you kindly to obtain early sanction of Government to the "TAXATION RULES" framed by the Town Municipal council, Chellakere.

3 The report in original received from the President, Challakere Municipality, is herewith sent for favour of reference

Yours faithfully,

For Deputy Commissioner
Chitaldrug District

HSM/2

Orders in this behalf are under issue
the file has been worked up and submitted
If approved this will be placed in the main
file after the issuing orders

Dis 8893
4/6.
4/6/49

TPN / MH 87-48-83 20

Proceedings of the Government of H H the

16

JAYARAMAPPA
Municipal President

TOWN MUNICIPAL OFFICE
CHALLAKERE

Date 17 5 1949

To the Secretary to the Government
of His Highness the Maharaja of Mysore
General Department
Bangalore

OFFICE OF THE DEPUTY COMMISSIONER
19 MAY 1949
CENTRAL DIVISION

Taxation Rules framed by the Challakere Town Municipality
with reference to ... letter No C 13237 Dated
13-5-49 I have the honour to state that all the
Taxes noted in Schedule A were in force, when the
was a minor municipality except, item no four
viz ... lines, Sweeping type the Municipal Council
while framing the Taxation rules in question
has observed ~~has ob~~ the formalities prescribed
under the Town Municipalities Act 1933 I therefore
request you kindly to obtain Sanction of

17

of Government of the Taxation Rules framed
by the municipality at an early date

yours faithfully
(Sd) K Jeyaramaiah
President

Hemo 57/10 dy

Copy submitted to the Deputy Commissioner
Chilaw/District Chilaw, for favour of
him perusal with a request kindly recommend
for early approval of Government of the Taxation Rule

K Jeyaramaiah
President
18 Aug
Chilaw Urban Council

DSV / MH 82-48-83 21

Proceedings of the Government of H H the Maharaja of Mysore

Read

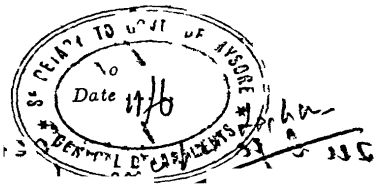
18

K. JAYARAMAPPA
Mun, Jpal President

Date 6 JUN 49

No MH 63
48 49

To Janab Mir Safder Hussain Bd
General Secretary to Government
Bangalore



Subject:- Approval to the Taxation rules framed by the Challakere Town Municipality

dir
I beg to state that the Commissioners who recently represented the Minister for Local Self Government have given hopes of early approval of the Same.

The official year coming to a Close and that the Sale of daily toll for 1949-50 has to be given effect from 1.7.49 I request you kindly to obtain approval at the

the Government very early.

yours faithfully

Resident
Kallakose

The main file on the subject has been
worked up and sent to the Minister for
L&G on 4/6/49 vide D No 8893 this
will be placed in the main file after
its return

Yrs please

17/6/49

15/6/49

DPI / MH 86-48-83 20

Proceedings of the Government of H H the Maharaja of Mysore

Read

Correspondence ending with letter No A6 PR 99 C 561/47-48 dated 8-3-1949 from the Deputy Commissioner, Chitaldrug District, requesting sanction to the draft rules framed under Section 46(h) of the Mysore Town Municipalities Act, 1933, for the assessment, collection and remission etc , of different kinds of taxes in Chellakere Town Municipality

2 Letter No H C 57/48-49 dated 17-5-1949 from the President, Chellakere Town Municipal Council, on the above subject

---

ORDER NO A IL S 10 2/MH 86-48-83

Dated, Bangalore, the 20 6 49

Sanction is accorded to the rules framed under Section 46(h) read with Section 61 of the Mysore Town Municipalities Act, 1933, for the assessment, collection and remission etc of the different kinds of taxes within the limits of the Chellakere Town Municipality except those relating to the levy of tolls and of taxes on shops, about which separate orders will issue A copy thereof is appended to this order May They may be got printed and five copies sent to the Secretariat for reference and record

20/6/49

To General Secretary to Govt

The Deputy Commissioner, Chitaldrug District, with the records
" Comptroller to Government
" President, Chellakere Town Municipal Council

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R e a d:-

Correspondence ending with letter No.Ao.PR.99.C.561/47-48 dated 8th March 1949 from the Deputy Commissioner, Chitaldrug District, requesting sanction to the draft rules framed under Section 46(h) of the Mysore Town Municipalities Act, 1933, for the assessment, collection and remission etc., of different kinds of taxes in Chellakere Town Municipality.

2. Letter No.H.C.57/48-49 dated 17th May 1949 from the President, Challakere Town Municipal Council, on the above subject.

ORDER No.L. 14510-2/HL 86-48-83

Dated, Bangalore, the 20 6 49

Sanction is accorded to the rules framed under Section 46(h) read with section 61 of the Mysore Town Municipalities Act, 1933, for the assessment, collection and remission etc., of the different kinds of taxes within the limits of the Chellakere Town Municipality except those relating to the levy of tolls and of taxes on shops, about which separate orders will issue. A copy thereof is appended to this order. They may be got printed and five copies sent to the Secretariat for reference and record.

for Secretary to Government,
General Department.

To

The Deputy Commissioner, Chitaldrug District, with records.
" Comptroller to Government.
" President, Chellakere Town Municipal Council.

II [illegible] MA 86-48

To

The President,
Chellakere Town Municipal Council

Sir,

In continuation of G O No [illegible] dated 20 6 [illegible] sanctioning the taxation rules framed by the Chellakere Town Municipality, I am directed to observe that two items of taxes viz , (1) levy of tolls on vehicles entering the municipal limits and (2) levy of taxes on shops are included in the Schedule, to the said rules It has been stated that these taxes were not in force at the time when the Municipality was a Minor ~~Municipal~~ one Since ~~then~~ their levy is proposed for the first time, it is necessary that in respect of each individual levy, the formalities prescribed under Sections 61 and 62 of the Municipalities Act should be observed and the necessary rules or byelaws should be got published under Sec 46(2) of the Act and after due notification, calling for objections, the proposals should be submitted for the sanction of Govt After sanction is accorded to them, they may be included in the Shedule of taxes levied in the Municipality Mere inclusion of these items in the ~~sh~~ schedule without observing the formalities prescribed under the statute would not validate the levy

Having regard to the above circumstances, necessary further action may be taken accordingly and the proposals submitted for the order of Government

Yours faithfully,

A 14514/[illegible] 3/6/4

General Secretary to Govt

Copy forwarded to the D C , Chitaldrug for his information

By Order

For General Secretary